

COUNTY OF FAUQUIER, VIRGINIA

Exhibit 32

**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Discretely Presented Component Unit – School Board
Fiscal Year Ended June 30, 2005**

	Governmental Funds			
	School General	School Textbook	School Cafeteria	Totals
Revenues				
Revenue from use of money and use of property	\$ -	\$ -	\$ 700	\$ 700
Charges for services	382,795	3,122	2,825,358	3,211,275
Gifts and donations	2,004	-	-	2,004
Recovered costs	1,201	-	-	1,201
Intergovernmental:				
Contribution from primary government	60,454,453	-	-	60,454,453
Commonwealth of Virginia	31,342,085	256,013	52,245	31,650,343
Federal Government	3,682,436	-	804,586	4,487,022
Miscellaneous nonrevenue	39,978	-	-	39,978
Total revenues	95,904,952	259,135	3,682,889	99,846,976
Expenditures				
Current operating:				
Education	95,175,162	1,221,144	3,586,199	99,982,505
Total expenditures	95,175,162	1,221,144	3,586,199	99,982,505
Excess (deficiency) of revenues over expenditures	729,790	(962,009)	96,690	(135,529)
Other financing sources (uses)				
Transfers in	5,963	735,753	-	741,716
Transfers (out)	(735,753)	-	(5,963)	(741,716)
Total other financing sources (uses)	(729,790)	735,753	(5,963)	-
Net change in fund balances	-	(226,256)	90,727	(135,529)
Fund balances, beginning	1,350	283,694	358,297	643,341
Fund balances, ending	\$ 1,350	\$ 57,438	\$ 449,024	\$ 507,812